FOR OHF USE

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0015784

Facility Name: Walnut Manor

Address: 308 South Second Street (Number) Walnut (City) (Zip Code)

County: Bureau

Telephone Number: (815) 379-2131 **Fax #** ( )

IDPA ID Number: 362739492001

Date of Initial License for Current Owners: 07/13/73

Type of Ownership:

[ ]	VOLUNTARY,NON-PROFIT	[xx]	PROPRIETARY	[ ]	GOVERNMENTAL
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
IRS Exemption Code		[xx]	Corporation	[ ]	Other
		[ ]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

In the event there are further questions about this report, please contact:
Name: Craig Ater **Telephone Number:** (309)823-7135

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/2003 to 9/30/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Dennis Grobe
(Title) Administrator

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title) Craig L. Ater, Senior V.P. and Chief Financial Officer
(Firm Name & Address) Heritage Enterprises
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	62	Skilled (SNF)	62	22,630	1
2		Skilled Pediatric (SNF/PED)			2
3	0	Intermediate (ICF)	0	0	3
4		Intermediate/DD			4
5	0	Sheltered Care (SC)	0	0	5
6		ICF/DD 16 or Less			6
7	62	TOTALS	62	22,630	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,310	8,830	166	19,306	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	10,310	8,830	166	19,306	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.31%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 07/13/73

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 166

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	129,655	13,918		143,573		143,573		143,573			1
2	Food Purchase		98,425		98,425		98,425		98,425			2
3	Housekeeping	42,563	13,660		56,223		56,223		56,223			3
4	Laundry	50,165	14,126		64,291		64,291		64,291			4
5	Heat and Other Utilities			66,678	66,678		66,678		66,678			5
6	Maintenance	31,610	23,545	15,022	70,177		70,177		70,177			6
7	Other (specify):*											7
8	**TOTAL General Services**	253,993	163,674	81,700	499,367		499,367		499,367			8
	B. Health Care and Programs											
9	Medical Director			750	750		750		750			9
10	Nursing and Medical Records	726,232	49,632	2,189	778,053		778,053		778,053			10
10a	Therapy		5,287	8,540	13,827	(7,461)	6,366		6,366			10a
11	Activities	37,435	7,170		44,605		44,605		44,605			11
12	Social Services	19,889	25	4,621	24,535		24,535		24,535			12
13	Nurse Aide Training	2,241	1,585		3,826		3,826		3,826			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	785,797	63,699	16,100	865,596	(7,461)	858,135		858,135			16
	C. General Administration											
17	Administrative	52,053			52,053		52,053		52,053			17
18	Directors Fees			1,740	1,740		1,740		1,740			18
19	Professional Services			103,469	103,469		103,469	(3,514)	99,955			19
20	Dues, Fees, Subscriptions & Promotions			50,997	50,997	(34,038)	16,959	(8,738)	8,221			20
21	Clerical & General Office Expenses	49,583	15,985	4,760	70,328		70,328		70,328			21
22	Employee Benefits & Payroll Taxes			265,451	265,451		265,451		265,451			22
23	Inservice Training & Education			1,999	1,999		1,999		1,999			23
24	Travel and Seminar			3,098	3,098		3,098	(1,099)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			40,631	40,631		40,631		40,631			26
27	Other (specify):*			244	244		244	(44)	200			27
28	**TOTAL General Administration**	101,636	15,985	472,389	590,010	(34,038)	555,972	(13,395)	542,577			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,141,426	243,358	570,189	1,954,973	(41,499)	1,913,474	(13,395)	1,900,079			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Walnut Manor #0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			27,164	27,164		27,164		27,164			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			7,898	7,898		7,898		7,898			32
33	Real Estate Taxes			38,057	38,057		38,057		38,057			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			605	605		605	(71)	534			35
36	Other (specify):*											36
37	**TOTAL Ownership**			73,724	73,724		73,724	(71)	73,653			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					7,461	7,461		7,461			39
40	Barber and Beauty Shops	9,444		1,712	11,156		11,156		11,156			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					34,038	34,038		34,038			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**	9,444		1,712	11,156	41,499	52,655		52,655			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,150,870	243,358	645,625	2,039,853		2,039,853	(13,466)	2,026,387			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(71)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(484)	20		17
18	Fines and Penalties				18
19	Entertainment	(1,099)	24		19
20	Contributions	(44)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,514)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt		27		24
25	Fund Raising, Advertising and Promotional	(8,254)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (13,466)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (13,466)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Walnut Manor

ID# 0015784

Report Period Beginning: 10/01/2003

Ending: 9/30/2004

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(71)	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15			33	15
16			24	16
17		(484)	20	17
18				18
19			24	19
20		(44)	27	20
21				21
22		(3,514)	19	22
23				23
24		0	27	24
25		(8,254)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(12,367)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walnut Manor # 0015784 **Report Period Beginning:** 10/01/2003 **Ending:** 9/30/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,514)	0	0	0	0	0	0	0	0	0	0	(3,514)	19
20	Fees, Subscriptions & Promotions	(8,738)	0	0	0	0	0	0	0	0	0	0	(8,738)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,099)	0	0	0	0	0	0	0	0	0	0	(1,099)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(44)	0	0	0	0	0	0	0	0	0	0	(44)	27
28	**TOTAL General Administration**	(13,395)	0	0	0	0	0	0	0	0	0	0	(13,395)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(13,395)	0	0	0	0	0	0	0	0	0	0	(13,395)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Walnut Manor # 0015784 **Report Period Beginning:** 10/01/2003 **Ending:** 9/30/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	(71)	0	0	0	0	0	0	0	0	0	0	(71)	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(71)	0	0	0	0	0	0	0	0	0	0	(71)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(13,466)	0	0	0	0	0	0	0	0	0	0	(13,466)	45

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V				$			$	$	1
2	V						100.00%			2
3	V									3
4	V						100.00%			4
5	V									5
6	V		10a	Adjustment for Related Organization		GreenTree Pharmacy	100.00%			6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$		100.00%	$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$	Heritage Enterprises, Inc.		$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ *	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Thomas Garland	President	Board Member	1.11		1		Board Mtg	$ 240	line 18	1
2	Tony Zueger	Vice President	Board Member	3.33		1		Board Mtg	240	line 18	2
3	Scott Haurberg	Director	Board Member	5.55		1		Board Mtg	280	line 18	3
4	Dennis Grobe	Director	Board Member	1.11		40	100.00	Board Mtg/Admi	52,053	line 17/18	4
5	Lyne Anderson	Director	Board Member	4.44		1		Board Mtg	220	line 18	5
6	Bruce Atherton	Director	Board Member	1.11		1		Board Mtg	280	line 18	6
7	Steve Schlumpf	Director	Board Member	0.00		1		Board Mtg	200	line 18	7
8	Kent Siltman	Director	Board Member	0.00		1		Board Mtg	280	line 18	8
9											9
10											10
11											11
12											12
13								TOTAL	$ 53,793		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Walnut Comm Develop	xx		Working Capital			100,000	100,000			4,394	6
7	Citizens First State		xx	Working Capital				74,214			3,504	7
8												8
9	TOTAL Facility Related						$ 100,000	$ 174,214			$ 7,898	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 100,000	$ 174,214			$ 7,898	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	32,248	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	36,116	2
3. Under or (over) accrual (line 2 minus line 1).	$	3,868	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)	$	34,189	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	38,057	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1999	8
	2000	9
	2001	10
	2002	11
	2003	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Manor COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0015784

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-17-100-003		$ 45,397.00	$ 38,057.00
2.	03-17-202-001		$ 188.00	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 45,585.00	$ 38,057.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [ ] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	land			$ 20,610	1
2					2
3	TOTALS			$ 20,610	3

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	62				$ 469,470	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Improvements			1977	1,605						9
10	Improvements			1979	15						10
11	Improvements			1978	3,737						11
12	Improvements			1980	12,962						12
13	Improvements			1981	6,721						13
14	Improvements			1982	2,572						14
15	Improvements			1983	1,394						15
16	Improvements			1984	10,068						16
17	Improvements			1985	2,599						17
18	Improvements			1988	6,911						18
19	Improvements			1991	15,262						19
20	Improvements			1992	28,595						20
21	Improvements			1993	8,420						21
22	Improvements			1994	12,336						22
23	Improvements			1995	14,430						23
24	Chair rail			1996	6,870						24
25	Tile			1996	1,131						25
26	Door Frames			1996	2,345						26
27	Cabinets			1998	4,228						27
28	Bathroom Remodeling			1999	8,243						28
29	Med Room Improvements			1999	4,922						29
30	Wander Guard System			2000	760						30
31	Fire Alarm			2000	675						31
32	Main Entrance Alarm			2000	2,422						32
33	Drapes			2001	1,126						33
34	Fire Doors			2001	2,255						34
35	Book Depreciation					16,168		16,168			35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Living Room Railing	2001	$ 444	$		$	$	$	37
38	Drapes	2001	967						38
39									39
40	Improvements	1973	22,000						40
41	Improvements	1976	1,055						41
42	Improvements	1978	73						42
43	Improvements	1980	48						43
44	Improvements	1982	1,616						44
45	Improvements	1983	1,330						45
46	Improvements	1984	213						46
47	Improvements	1985	11,880						47
48	Improvements	1988	400						48
49	Improvements	1995	8,735						49
50									50
51	Retention Pond	1997	7,565						51
52									52
53	Improvements	1978	53,783						53
54	Improvements	1979	1,207						54
55	Improvements	1982	105						55
56	Improvements	1984	310						56
57	Improvements	1985	1,107						57
58	Improvements	1986	570						58
59	Improvements	1987	1,811						59
60	Improvements	1988	575						60
61	Improvements	1989	3,412						61
62	Improvements	1990	10,184						62
63	Improvements	1991	3,193						63
64	Improvements	1994	11,944						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 776,601	$ 16,168		$ 16,168	$	$	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 776,601	$ 16,168		$ 16,168	$	$	1
2									2
3	Cabinets	1998	3,647						3
4	Bathroom Fixtures	1999	18,379						4
5	Doors	1999	4,900						5
6	Furnace	2001	1,527						6
7	Air Conditioner	2001	1,435						7
8									8
9	Smoke Detector	2002	2,754						9
10	Emergency Lights	2002	1,188						10
11	Fire Dampers	2002	6,455						11
12	Insulated Door	2002	635						12
13									13
14	Heating Ducts	2003	6,455						14
15	Shower Stall	2003	1,410						15
16	Rooftop A/C	2003	7,550						16
17									17
18	Door Monitor	2004	3,528						18
19	3 Keyless Door Locks	2004	1,086						19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 837,550	$ 16,168		$ 16,168	$	$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 197,778	$ 10,996	$ 10,996	$		$	71
72	Current Year Purchases	2,637						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 200,415	$ 10,996	$ 10,996	$		$	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,058,575	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 27,164	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 27,164	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Independent Living Center	$ 591,233	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 591,233	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 534 Description: pager, computer equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		1,585		1,585
3	Classroom Wages (a)		2,241		2,241
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 3,826	$	$ 3,826
10	SUM OF line 9, col. 1 and 2 (e)	$ 3,826			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 350	$		$ 350	1
2	Licensed Speech and Language Development Therapist		hrs			150			150	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			5,866	0		5,866	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				5,287		5,287	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					2,174			2,174	13
14	TOTAL			$		$ 8,540	$ 5,287		$ 13,827	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Walnut Manor # 0015784 **Report Period Beginning:** 10/01/2003 **Ending:** 9/30/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 9/30/2004 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (39,878)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	137,823		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	30,584		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 128,529	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,610		13
14	Buildings, at Historical Cost	1,261,328		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	388,480		16
17	Accumulated Depreciation (book methods)	(1,069,921)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	14,236		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 614,733	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 743,262	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 37,473	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	17,062		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,473		31
32	Accrued Real Estate Taxes(Sch.IX-B)	34,189		32
33	Accrued Interest Payable	854		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Security Deposits	9,402		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 101,453	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	579,154		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 579,154	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 680,607	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 62,655	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 743,262	$	48

***(See instructions.)**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 22,934	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 22,934	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	39,721	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 39,721	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 62,655	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,076,900	1
2	Discounts and Allowances for all Levels	(41,750)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,035,150	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	15,267	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 15,267	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	268	12
13	Barber and Beauty Care	12,156	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	11,156	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	552	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 24,132	23
	D. Non-Operating Revenue		
24	Contributions	758	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 758	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Management Fees		28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,075,307	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	499,367	31
32	Health Care	865,596	32
33	General Administration	590,010	33
	B. Capital Expense		
34	Ownership	73,724	34
	C. Ancillary Expense		
35	Special Cost Centers	11,156	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Non Nursing Home Revenue	(4,267)	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,035,586	40
41	**Income before Income Taxes (line 30 minus line 40)****	39,721	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 39,721	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,000	2,080	$ 43,119	$ 20.73	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	4,866	5,633	92,962	16.50	3
4	Licensed Practical Nurses	11,518	13,269	201,046	15.15	4
5	Nurse Aides & Orderlies	36,387	61,691	389,105	6.31	5
6	Nurse Aide Trainees	350	350	2,241	6.40	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides			0		8
9	Activity Director					9
10	Activity Assistants	3,334	3,730	37,435	10.04	10
11	Social Service Workers	1,990	2,206	19,889	9.02	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,445	17,812	129,655	7.28	15
16	Dishwashers					16
17	Maintenance Workers	2,451	2,794	31,610	11.31	17
18	Housekeepers	6,212	7,143	42,563	5.96	18
19	Laundry	7,522	7,945	50,165	6.31	19
20	Administrator	2,000	2,080	52,053	25.03	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,541	4,073	49,583	12.17	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Beautician	1,000	1,050	9,444	8.99	33
34	TOTAL (lines 1 - 33)	99,616	131,856	$ 1,150,870 *	$ 8.73	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		750		36
37	Medical Records Consultant		560		37
38	Nurse Consultant				38
39	Pharmacist Consultant		1,480		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		4,621		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 7,411		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dennis Grobe	Administrator		$ 52,053
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 52,053

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management	$ 96,000
Birkey & Noble	Tax Return	1,760
Principal Financial	401K Fees	2,195
Rccoupment of Legal		0
Legal fees (Adj to Zero)		3,514
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 103,469

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 32,134
Unemployment Compensation Insurance	11,975
FICA Taxes	88,042
Employee Health Insurance	124,486
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	860
Employee Benefits -	7,954
Employee Benefits - central office	
TOTAL (agree to Schedule V, line 22, col.8)	$ 265,451

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,150
Health Care Worker Background Check	
(Indicate # of checks performed)	282
Central Office Allocation	
Promotional Advertising	3,521
Public Relations	4,733
Dues and Subscriptions	5,787
License and Fees	1,486
Less: Public Relations Expense	(4,733)
Non-allowable advertising	(484)
Yellow page advertising	(3,521)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 8,221

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	2,028
	48
Seminar Expense	1,022
	(1,099)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/2003 Ending: 9/30/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Walnut Manor **#** 0015784 **Report Period Beginning:** 10/01/2003 **Ending:** 9/30/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **34,038**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **5,166**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **no**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009	PETTY CASH	-39,878							1,009	1,009 PETTY CA	-39,878
1010	CASH IN BANK								1,100	1,100 ACCTS RE	137,823
1040	CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100	ACCOUNTS RECEIVABLE	137,823							1,110	1,110 ACCTS RECEIV-M/C	
1110	MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125	IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130	MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135	ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140	UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	30,584
1145	A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190	ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200	PREPAID INSURANCE	30,584							1,310	1,310 SUPPLIES INVENTORY	
1220	OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300	FOOD INVENTORY								1,409	1,409 LAND	20,610
1310	SUPPLIES INVENTORY								1,450	1,450 FURNITUB	388,480
1409	LAND	20,610							1,460		-371,788
1450	FURNITURE & EQUIPMENT	388,480							1,475	1,475 CODE ALE	1,261,328
1460	ACCUM DEPR-FURN & EQUIP	-371,788							1,490	1,490 ACCUM D	-698,133
1475	BUILDING & IMPROVEMENTS	1,261,328							1,530	1,530 RESIDENT	0
1490	ACCUM DEPR-BUILDING	-698,133							1,550	1,550 LOAN FEE	14,236
1530	RESIDENT FUNDS	0							1,551	1,551 LOAN FEES ADDED	
1550	LOAN FEES	14,236							1,850	1,850 INTERCOMPANY	
1560	REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-37,473
1575	REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850	INTRACOMPANY	0							2,100	2,100 ACCRUED	-34,281
2010	ACCOUNTS PAYABLE	-37,473							2,100	2,100 PR CLEARING-BENEFITS	
2095	BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100	ACCRUED PAYROLL	-34,281							2,110	2,110 ACCRUED	17,219
2110	ACCRUED VACATION PAY	17,219							2,120	2,120 U.C. TAXES PAYABLE	
2120	UC TAXES PAYABLE								2,125	2,125 FICA TAXI	-2,473
2125	FICA TAX PAYABLE	-2,473	-2,473						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130	FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140	STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145	EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150	UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230	PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235	IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240	UNITED WAY								2,246	2,250 401K W/H	
2245	GROUP INSURANCE PAYABLE								2,250		
2246	GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260	WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-854
2280	MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYMENTS PAYABLE	
2300	ACCRUED INTEREST PAYABLE	-854							2,350	2,350 REAL EST.	-34,189
2310	SALES TAX PAYABLE								2,385		-9,402
2320	IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350	REAL ESTATE TAX PAYABLE	-34,189							2,512	2,512 DUE TO RI	0
2385	ACTIVITY FUND	0							2,600	2,600 LASALLE	-174,214
2390	SECURITY DEPOSITS	-9,402							2,600		
2391	VOLUNTEER FUND								2,625	2,625 LASALLE	-404,940
2393	HEART FUND/BAZAAR								2,625		
2395	DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400	CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-22,934
2460	INCOME TAXES PAYABLE									net income	-39,721
2512	DUE TO RESIDENTS	0									
2600	MORTGAGE PAYABLE	-579,154									
2650	EQUIPMENT LOAN PAYABLE									balance	0
2695	CURRENT PORTION LT DEBT										
2696	DEFERRED INCOME TAXES										
2710	COMMON STOCK										
2720	RETAINED EARNINGS	-22,934									
2970	PROFIT/LOSS FOR PERIOD	-39,721									
3007.1	PATIENT DAYS-PRIVATE	8,852							3,007	3,007 PATIENT I	8,852
3007.2	PATIENT DAYS-IPA	10,370							3,007	3,007 PATIENT I	10,370
3007.3	PATIENT DAYS-MEDICARE	166							3,007	3,007 PATIENT I	166
3007.4	PATIENT DAYS-CONVERSION								3,007		
3007.5	PATIENT DAYS-LICENSED								3,007		
3007.6	PATIENT DAYS-TOTAL								3,007		
3010	1 BASIC CHARGE-PRIVATE & VA	-1,136,857		0	0	0	0		3,007		
3015	1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(1,136,857)
3020	1 BASIC CHARGE-IPA	-864,607		0	0	0	0		3,020	3,020 BASIC CH.	(864,607)
3030	1 BASIC CHARGE-MEDICARE	-45,504		0	0	0	0		3,030	3,030 BASIC CH.	(45,504)
3035	4 DAY CARE/HOME CARE			0	0	0	0		3,040		
3040	1 LIGHT NURSING CARE	0		0	0	0	0		3,050		
3050	1 MEDIUM NURSING CARE			0	0	0	0		3,060		
3060	1 HEAVY NURSING CARE			0	0	0	0		3,061		
3061	1 SKILLED NURSING CARE								3,080	3,080 NURSING	(12,489)
3080	1 NURSING SUPPLIES-PRIVATE	-29,186		0	0	0	0		3,081	3,081 NURSING	(16,039)
3081	1 NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(658)
3082	1 NURSING SUPPLIES MED PT A			0	0	0	0		3,083		
3083	1 NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(11,106)
3100	17 DRUGS	-11,156		0	0	0	0		3,101	3,110 PHYSICAL	(50)
3101	17 DRUGS-OTHER								3,110		
3110	6 PT-PRIVATE	-15,267		0	0	0	0		3,111		
3111	6 PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(9,120)
3112	6 PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(920)
3113	6 PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(4,427)
3130	1 PUBLIC AID ASSESSMENT INC								3,150		
3140	19 LABORATORY INCOME			0	0	0	0		3,151		
3150	6 SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(400)
3151	6 SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(400)
3152	6 SPEECH/OT-MED PART A			0	0	0	0		3,160		
3153	6 SPEECH/OT MED PART B								3,410	3,410 IPA/OTHEI	16,039
3410	2 IPA DISCOUNTS	41,750		0	0	0	0		3,411		
3411	2 MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICARI	25,711
3420	2 MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520	16 RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(12,156)
3530	13 BEAUTY SHOP	-12,156		0	0	0	0		3,560		
3560	12 ACTIVITY FUND INCOME	0		0	0	0	0		3,570	3,570 VENDING	(268)
3570	12 VENDING INCOME/EXPENSE	-268		0	0	0	0		3,590	3,580 PERSONAI	(746)
3580	12 MANAGEMENT FEES			0	0	0	0		3,595		
3590	1 EQUIPMENT RENTAL	-746		0	0	0	0		3,600	3,600 MISC INC(	(552)
3595	21 RESIDENT TRANSPORTATION	0		0	0	0	0		4,110	4,110 G&A WAG	46,505
3600	21 MISC INCOME	-552		0	0	0	0		4,111	4,111 ADMINIST	52,053
4110	GENERAL & ADMINIST WAGES	46,505	49,583	21	1	17	0		4,115	4,115 G&A PTO	3,078
4111	ADMINISTRATOR WAGES	52,053	52,053	17	1	0	0		4,120	4,120 EMPLOYE	6,905
4115	VACATION & SICK - G&A	3,078		21	1	0	0		4,125	4,125 EMPLOYE	860
4120 4475	EMPLOYEE BENEFITS	7,954	265,451	22	3	0	0		4,130		
4125	EMPLOYEE HEPETITIS VACCIN	860		22	3	0	0		4,135		
4130	EMPLOYEE SCHOLORSHIP WA(	0		21	1	0	0		4,250	4,250 OFFICE SU	8,866
4135	EMPLOYEE SCHOLORSHIP COS	0		23	3	0	0		4,255	4,255 POSTAGE	2,064
4220	DIRECTORS FEES	1,740	1,740	18	3	0	0		4,260	4,260 TELEPHO	4,760
4250 4255	OFFICE SUPPLIES	15,985	15,985	21	2	0	0		4,275	4,275 TRAINING	1,999
4260	TELEPHONE	4,760	4,760	21	3	0	0		4,276	4,276 INJURY PI	12
4275	TRAINING & EMPLOYEE DEVL	1,999	1,999	23	3	16	0 **		4,280	4,280 GENERAL	2,028
4280	GENERAL TRAVEL	2,028	3,098	24	3	16	0		4,281	4,281 MEAL EXI	48
4281	MEAL EXPENSE FOR TRAVEL	48		24	3	19	0		4,285	4,285 EDUCATI(	796
4285	EDUCATION & SEMINAR	1,022		24	3	19	-1,099 ***		4,289	4,289 MEETINGS	226
4290	HELP WANTED ADVERTISING	1,150	50,997	20	3	0	0	-34,038	4,290	4,290 HELP WAN	1,150
4291	PROMOTIONAL ADVERTISING	3,521		20	3	25	-3,521		4,291	4,291 PROMOTI(	3,521
4292	PUBLIC RELATIONS	4,733		20	3	25	-4,733		4,292	4,292 PUBLIC RI	4,733
4300	LICENSES & FEES	35,524		20	3	17	0		4,300	4,300 LICENSE &	35,524
4310	DUES & SUBSCRIPTIONS	5,787		20	3	17	-484		4,310	4,310 DUES & SU	5,787
4320	CONTRIBUTIONS	44		27	3	20	-44		4,320	4,320 CONTRIBU	44
4350	PROFESSIONAL FEES	7,469	103,469	19	3	22	-3,514		4,350	4,350 PROFESSI(	7,469
4355	MEDICAL DIRECTOR	750	750	9	3	0	0		4,355	4,355 MEDICAL	750
4360	UTILIZATION REVIEW			10	3	0	0		4,362	4,362 MEDICAL	560
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	1,480
4362	MEDICAL RECORDS CONSULT	560		10	3	0	0		4,364	4,364 SOCIAL SI	4,621
4363	PHARMACIST FEES	1,480		10	3	0	0		4,370	4,370 TV RENTA	125
4364	SOC SERV/ACT CONSULT	4,621	4,621	12	3	0	0		4,383	4,383 BAKCGRO	282
4370	TV RENTAL	125		35	3	5	-71		4,390	4,390 OTHER TA	1,254
4380	INCOME TAXES		244	27	3	26	0		4,400	4,400 PAYROLL	90,138
4383	BACKGROUND CHECKS	282		20	3	26	0		4,401	4,401 PAYROLL	9,879
4400	PAYROLL TAXES	90,138		22	3	0	0		4,410	4,410 GROUP IN	124,486
4401	PAYROLL TAXES ADMINIST	9,879		22	3	0	0		4,420	4,420 LIABILITY	40,631
4410	GROUP INSURANCE	124,486		22	3	0	0		4,430	4,430 WORKMA	31,238
4420	LIABILITY INSURANCE	40,631	40,631	26	3	0	0		4,435	4,435 W/C-FIRST	884
4425	INSURANCE-OWNERS			22	3	21	0		4,436		
4430	WORKMENS COMP INSURANCI	32,134		22	3	0	0		4,450	4,450 MANAGEI	96,000
4450	CENTRAL OFFICE FEES	96,000		19	3	34	0		4,460		
4460	BAD DEBTS	0		27	3	24	0		4,461		
4470	LOST ITEMS-RESIDENTS	200		27	3	0			4,470	4,470 LOST ITEI	200
4490	MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	1,049
4510	REAL ESTATE TAXES	38,057	38,057	33	3	0	0		4,486	4,486 SERVICE (	3,188
4600	LEASED EQUIPMENT	0	125	35	3	16	0		4,490	4,490 MISC EXPI	(435)
5110	MAINTENANCE SALARIES	25,544	31,610	6	1	0	0		4,496	4,496 MISC. M.I.	5,055
5120	MAINTENANCE SICK & VAC	6,066		6	1	0	0		4,510	4,510 REAL EST.	38,057
5130	ELECTRIC	31,308	66,678	5	3	0	0		4,600		
5131	NATURAL GAS	24,384		5	3	0	0		5,110	5,110 MAINTEN.	25,544
5132	HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	6,066
5133	WATER & SEWER	10,986		5	3	0	0		5,130	5,130 ELECTRIC	31,308
5134	TRASH COLLECTION	4,037	15,022	6	3	0	0		5,131	5,131 NATURAL	24,384
5140	PROPERTY PLANT REPLACEMI	3,612	23,545	6	2	0	0		5,133	5,133 WATER &	10,986
5160	GENERAL REPAIR & MAINT	19,933		6	2	0	0		5,134	5,134 TRASH CC	4,037
5165	MAINTENANCE CONTRACTS	10,985		6	3	0	0		5,140	5,140 PROP/PLA	3,612
5210	DIETARY WAGES	123,149	129,655	1	1	0	0		5,160	5,160 GENERAL	19,933
5220	DIETARY SICK & VAC	6,506		1	1	0	0		5,165	5,165 MAINTEN.	7,797
5240	SALES TAX			2	3	13	0		5,210	5,210 DIETARY	123,149
5248	FOOD PURCHASES	103,591	98,425	2	2	0	0		5,220	5,220 DIETARY I	6,506
5250	SUPPLIES-DISHWASHING	5,087	13,918	1	2	0	0		5,248	5,248 FOOD PUR	104,026
5260	DIETARY REPLACEMENT	262		1	2	0	0		5,250	5,250 SUPPLIES	5,087
5270	KITCHEN SUPPLIES-PAPER	8,569		1	2	0	0		5,260	5,260 REPLACEI	262
5295	MEAL CREDIT	-5,166		2	2	0	0		5,270	5,270 KITCHEN	8,569
5310	LAUNDRY WAGES	50,165	50,165	4	1	0	0		5,295	5,295 MEAL INC	(5,166)
5340	LAUNDRY SICK & VAC	0		4	1	0	0		5,310	5,310 LAUNDRY	50,165
5370	LAUNDRY REPLACEMENT	5,950	14,126	4	2	0	0		5,340		
5380	LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACEI	5,950
5390	LAUNDRY SUPPLIES	8,176		4	2	0	0		5,380		
5410	HOUSEKEEPING WAGES	42,563	42,563	3	1	0	0		5,390	5,390 SUPPLIES	8,176
5440	HOUSEKEEPING SICK & VAC	0		3	1	0	0		5,410	5,410 HOUSEKE	42,563
5480	HOUSEKEEPING SUPPLIES	3,625	13,660	3	2	0	0		5,440		
5490	HOUSEKEEPING SUPPLIES-PPR	10,035		3	2	0	0		5,480	5,480 SUPPLIES-	3,625
6010	RN WAGES-MEDICARE		726,232	10	1	0	0		5,490	5,490 SUPPLIES-	10,035
6020	RN WAGES-NON MEDICARE	87,283		10	1	0	0		6,020	6,020 RN WAGE	87,283
6030	DON WAGES	43,119		10	1	0	0		6,030	6,030 DON WAG	43,119
6035	ADON	0		10	1	0	0		6,035		
6040	RN SICK & VACATION	5,679		10	1	0	0		6,040	6,040 RN PTO &	5,679
6110	LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGI	188,668
6120	LPN WAGES-NON MEDICARE	188,668		10	1	0	0		6,140	6,140 LPN PTO &	12,378
6130	LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	365,463
6140	LPN SICK & VACATION	12,378		10	1	0	0		6,240	6,240 AIDES PT(	23,642
6210	AIDE WAGES-MEDICARE			10	1	0	0		6,245		
6220	AIDE WAGES-NON MEDICARE	365,463		10	1	0	0		6,246		
6230	WARD CLERKS			10	1	0	0		6,247		
6240	AIDE VACATION & SICK	23,642		10	1	0	0		6,250	6,250 NURSE AII	2,241
6245	CONTRACT NURSES-RN	0		10	3	0	0		6,255	6,255 NURSE AII	1,585
6246	CONTRACT NURSES-LPN	0		10	3	0	0		6,260		
6247	CONTRACT NURSES-AIDES	0		10	3	0	0		6,270		
6250	NURSE AIDE TRAINING WAGES	2,241	2,241	13	1	0	0		6,275		
6255	NURSE AID TRAINING EXP	1,585	1,585	13	2	0	0		6,290	6,290 NURSING	26,304
6260	NURSE AIDE TRAINING REIMB	0		0	0	0	0		6,295	6,295 NURSING	18,178
6270	REHAB WAGES	0		10	1	0	0		6,390	6,390 REPLACEI	5,150
6275	REHAB SICK & VAC	0		10	1	0	0		6,490	6,490 OTHER	149
6280	NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUI	5,287
6290	NURSING SUPPLIES	26,304	49,632	10	2	0	0		7,281		
6295	NURSING SUPPLIES	18,178		10	2	0	0		7,380		
6390	REPLACEMENT-NURSING	5,150		10	2	0	0		7,391		
6490	NURSING OTHER	149	2,189	10	3	0	0		7,393	7,393 OTHER A	2,174
7280	DRUG PURCHASES	5,287	5,287	39	2	0	0 ***		7,510	7,510 ACTIVITIE	35,217
7281	DRUG PURCHASES-OTHER	0		39	2				7,540	7,540 ACTIVITIE	2,218
7380	LABORATORY SERVICES	2,174	8,540	39	3	0	0		7,590	7,590 ACTIVITIE	7,170
7410	HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	5,866
7440	HOME HEALTH SICK & VAC			39	1	0	0		7,660		
7450	HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SI	18,878
7510	ACTIVITES WAGES	35,217	37,435	11	1	0	0		7,720	7,720 SOCIAL SI	1,011
7540	ACTIVITIES SICK & VAC	2,218		11	1	0	0		7,730	7,730 SOCIAL SI	25
7590	ACTIVITIES SUPPLIES	7,170	7,170	11	2	0	0		7,740	7,740 OCCUPAT	350
7595	ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610	PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	150
7611	PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	1,108
7620	PT FEES	5,866		39	3	0	0 ***		7,890	7,890 BEAUTICI	604
7660	PT SUPPLIES	0		39	2	0	0		7,960		
7710	SOCIAL SERVICE WAGES	18,878	19,889	12	1	0	0		8,120	8,120 INTEREST	7,898
7720	SOCIAL SERVICE SICK & VAC	1,011		12	1	0	0		8,125		
7730	SOCIAL SERVICE EXPENSES	25	25	12	2	0	0		8,130	8,130 DEPRECIA	27,164
7740	OT FEE	350		39	3	0	0 ***		8,150		
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510		
7770	SPEECH THERAPY FEE	150		39	3	0	0 ***		9,520	9,520 MISC NON	(2,012)
7800	BEAUTICIAN WAGES	9,444	9,444	40	1	0	0		9,530		
7810	BEAUTICIAN SICK & VAC			40	1	0	0				
7820	BEAUTICIAN FEES	1,108	1,108	40	3	0	0				
7890	BEAUTY SHOP SUPPLIES	604	604	40	2	0	0			4,220 BOD FEES	1,740
7910	VOLUNTEER COORDINATOR			21	1	0	0			7,800 BEAUTICI	9,444
7940	VOL COORD SICK & VAC			21	1	0	0			8,100 RENT EXP	480
7960	VOL COORD SUPPLIES	0		21	2	0	0				
8100	RENT	480	480	34	3	0	0				(35,454)
8120	INTEREST EXPENSE	7,898	7,898	32	3	14	0				
8130	DEPRECIATION	27,164	27,164	30	3	9	0				
8150	LOAN FEE AMORTIZATION	0		32	3	0	0	60,773			
9510	INTEREST INCOME	0		32	0	10	0				
9520	MISC NON-OPERATING INCOM	0		0	0	0	0				
9700	INCOME TAXES	-758		0	0	0	0				
		2,039,095	2,039,853								
			758								
GRAND TOTALS		-35,454					-13,466				
		(NET INCOME)									
		0									
	FACILITY NAME:										
	FACILITY ID:	0									
	FACILITY UNITS:	89									
	BALANCE SHEET TOTAL	0									
		173,113									

	G/L	RECAP CENSUS
PP	8,852	8,830
IPA	10,370	10,310
medicare	166	166
		19,306

IPA BEDHOLDS	60
PP BEDHOLDS	22
PP CONVERS	0